

CITY OF STOCKTON

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

December 31, 2012

**CITY OF STOCKTON**  
**December 31, 2012**

CITY COUNCIL

Kim Thomas, Mayor

City Commissioners

Reesa Brown  
Wayne Madison

Don McLaughlin  
Sandi Rogers

Administration

Keith Schlaegel  
Doug Conn  
Rebecca Lowry  
Edward C. Hageman  
Kay Ross

City Manager  
City Clerk  
City Treasurer  
City Attorney  
Municipal Judge

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**December 31, 2012**

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**CITY OF STOCKTON**

**Stockton, Kansas**

**December 31, 2012**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners  
City of Stockton  
Stockton, Kansas 67669

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Stockton, Kansas as of and for the year ended December 31, 2012 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for “Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Stockton, Kansas as of December 31, 2012, or changes in financial position and cash flows for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Stockton, Kansas, as of December 31, 2012, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

***Mapes & Miller LLP***

Certified Public Accountants

October 15, 2013  
Stockton, Kansas

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Statement 1**  
**Page 1 of 2**

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 17,880	\$ -	\$ 781,307	\$ 743,528	\$ 55,659	\$ 36,741	\$ 92,400
Special Purpose Funds:							
Special City Highway Fund	13,324	-	34,456	32,507	15,273	-	15,273
Industrial Fund	5,788	-	1,705	447	7,046	-	7,046
Library Fund	701	-	59,699	59,699	701	-	701
Employee Benefit Fund	20,527	-	496,471	507,515	9,483	16,933	26,416
Transient Guest Tax Fund	12,694	-	8,943	7,196	14,441	847	15,288
Equipment Reserve Fund	39,179	-	50	7,744	31,485	-	31,485
Sewer Utility Depreciation Fund	30,000	-	40,000	-	70,000	-	70,000
Electric Utility Depreciation Fund	431,115	-	250,000	213,820	467,295	33,188	500,483
Special Highway Improvement Fund	14,571	-	-	-	14,571	-	14,571
Oil Revenue Trust Fund	102,178	-	42,614	29,523	115,269	536	115,805
Special Law Enforcement Trust Fund	2,723	-	1,002	440	3,285	-	3,285
Senior Citizen Center Fund	88,521	-	193	2,545	86,169	268	86,437
Street Tree Fund	1,725	-	1,200	907	2,018	-	2,018
Schafer Estate Trust Fund	134,475	-	11,149	109,521	36,103	63,034	99,137
Pet Cemetery Upkeep Fund	100	-	-	-	100	-	100
Pearl McMillen Trust Fund	23,172	-	51	-	23,223	-	23,223
Energy Grant Fund	(69,057) *	-	100,628	31,571	-	-	-
Home Rehabilitation Grant Fund	(24,440) *	-	26,728	2,288	-	-	-
Hansen Trust Fund	-	-	105,833	-	105,833	-	105,833
Bond and Interest Fund:							
Bond and Interest Fund	1,538	-	-	1,538	-	-	-
Capital Projects Fund:							
USDA Water Improvement Fund	(447,905) *	904	502,086	27,066	28,019	-	28,019
Sewer Lagoon Project Fund	(558,084) *	-	300,050	44,255	(302,289) *	396,450	94,161
Business Funds:							
Electric Utility Fund	517,790	-	2,063,643	2,214,985	366,448	112,313	478,761
Water Utility Fund	626,486	-	539,678	521,187	644,977	10,747	655,724
Sewer Maintenance Utility Fund	140,215	-	257,692	168,039	229,868	9,009	238,877
Solomon Valley Manor Fund	347,897	-	1,978,430	1,699,658	626,669	48,365	675,034
Solid Waste Utility Fund	124,038	-	220,093	198,620	145,511	7,038	152,549
Stormwater Management Utility Fund	17,689	-	14,094	14,000	17,783	-	17,783
Utility Deposits Fund	150	-	6,700	6,850	-	13,038	13,038
Trust Funds:							
Keller Estate Memorial Fund	5,000	-	-	-	5,000	-	5,000
Carl Brown Fund	2,000	-	-	-	2,000	-	2,000
D.A. Hindman Trust Fund	1,000	-	-	-	1,000	-	1,000
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,622,990</u>	<u>\$ 904</u>	<u>\$ 7,844,495</u>	<u>\$ 6,645,449</u>	<u>\$ 2,822,940</u>	<u>\$ 748,507</u>	<u>\$ 3,571,447</u>

\* See Note 6, (Cash Basis Exceptions)

The notes to the financial statements are an integral part of this statement.

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Statement 1**  
**Page 2 of 2**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

COMPOSITION OF CASH AND INVESTMENTS:

Cash on Hand	\$ 100
Stockton National Bank	
Stockton, Kansas	
Petty Cash Checking Account - City	1,500
Petty Cash Checking Account- Manor	510
Checking Account - Operating Account	232,924
Checking Account - Overflow Account	194,000
Checking Account - Special Law Enforcement	165
Checking Account - Manor	404,751
Checking Account - Stockton 125 ACH Account	8,968
Checking Account - Federal Tax Deposit	9,493
Checking Account - Water Project Account	536,873
Savings Account - Bond & Interest Account - Manor	1,288
Savings Account - Equipment Account - Manor	256,335
Savings Account - Memorial Account - Manor	9,407
Savings Account - Activities Account - Manor	2,743
Certificates of Deposit	1,634,073
Farmers National Bank	
Stockton, Kansas	
DDA Account	17,564
Checking Account - Dare Account	3
Savings Account - Dare Account	3,117
Certificates of Deposit	250,940
Investments:	
Series H/HH Bonds	<u>23,000</u>
Total Cash and Investments	3,587,754
Agency Funds per Schedule 3	<u>(16,307)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,571,447</u>

The notes to the financial statements are an integral part of this statement.



CITY OF STOCKTON  
Stockton, Kansas  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2012

Page One

1. **Summary of Significant Accounting Policies**

**Financial Reporting Entity**

The City of Stockton, Kansas, was incorporated as a city of the third class in 1880. The City operates under the commission form of government with an elected five-member commission. The regulatory financial statement presents the City of Stockton (the municipality) but does not include its related municipal entities. The related municipal entities are as follows and have not been subjected to an audit.

Stockton Housing Authority--The Stockton Housing Authority was organized for the purpose of operating a subsidized 30-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Commission.

Stockton Public Library--The Stockton Public Library provides Library services to the City of Stockton and the surrounding area. The City of Stockton levies taxes to assist in funding the Library and the City Commission appoints the seven-member Library Board.

Stockton Public Building Commission--The Stockton Public Building Commission was organized for the purpose of acquisition or construction of facilities for the benefit of the City. The Public Building Commission is governed by a board which is appointed by the City Council.

**Regulatory Basis Fund Types**

**General Fund**—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund**—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund**—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Funds**—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund**—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

**Trust Fund**—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund**—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**1. Summary of Significant Accounting Policies (Cont.)****Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

**Reimbursements**

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following funds of the City were amended on December 27, 2012: General Fund, Employee Benefit Fund, Industrial Fund, Electric Utility Fund, Water Utility Fund, Solomon Valley Manor Fund, and Transient Guest Tax Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**1. Summary of Significant Accounting Policies (Cont.)****Budgetary Information (Cont.)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Capital Project Funds, Trust and the following Special Purpose Funds:

Equipment Reserve Fund  
Sewer Utility Depreciation Fund  
Electric Utility Depreciation Fund  
Special Highway Improvement Fund  
Oil Revenue Trust Fund  
Special Law Enforcement Trust Fund  
Senior Citizen Center Fund  
Street Tree Fund  
Schafer Estate Trust Fund  
Pet Cemetery Upkeep Fund  
Pearl McMillen Trust Fund  
Energy Grant Fund  
Home Rehabilitation Grant Fund  
Hansen Trust Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**2. Claims and Judgments**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The Solomon Valley Manor Fund participates in the Kansas Medicaid Reimbursement Program and the Medicare Reimbursement Program. These programs are subject to audit and retroactive adjustments. Differences between the estimated amounts accrued and final settlements, if any, have not been determined at this time.

The City of Stockton is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

The City has been unable to obtain property insurance on its electric distribution system at a cost to be economically justifiable. The financial impact to the City, if major storm damage occurred to this system, although not reasonably determinable, is presumed to be material.

**3. Property Taxes**

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

**4. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	\$ 150,000
Electric Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	230,000
Electric Utility Fund	Electric Utility Depreciation Fund	K.S.A. 12-825d	250,000
Water Utility Fund	General Fund	K.S.A. 12-825d	7,000
Water Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	4,000
Water Utility Fund	USDA Water Improvement Fund	K.S.A. 12-825d	50,000
Solid Waste Fund	General Fund	K.S.A. 12-825d	9,000
Solid Waste Fund	Employee Benefit Fund	K.S.A. 12-825d	29,000
Sewer Maintenance Utility Fund	General Fund	K.S.A. 12-825d	3,000
Sewer Maintenance Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	12,000
Sewer Maintenance Utility Fund	Sewer Utility Depreciation Fund	K.S.A. 12-825d	40,000
Stormwater Management Utility Fund	General Fund	K.S.A. 12-825d	14,000
Home Rehabilitation Grant Fund	General Fund	To Close Fund	2,288
Bond and Interest Fund	General Fund	To Close Fund	1,538
Total			<u>\$ 801,826</u>

**5. Deposits and Investments**

As of December 31, 2012, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Dates</u>	<u>Rating</u>
Series HH Bonds	<u>\$23,000</u>	2011-2023	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

## 5. Deposits and Investments –(Cont.)

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. As of December 31, 2012 the City was undersecured at the Farmers National Bank by \$21,624.

At December 31, 2012, the City's carrying amount of deposits was \$3,564,654 and the bank balance was \$3,579,086. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$3,057,462 was collateralized with securities held by the pledging financial institution's agents in the City's name.

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

## 6. Stewardship, Compliance and Accountability

### Compliance With Kansas Statutes

- A. K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The funds with a negative cash balance are as follows:

Energy Grant Fund  
Home Rehabilitation Grant Fund  
USDA Water Improvement Fund  
Sewer Lagoon Project Fund

The funds mentioned above are federal grants or loans where the expenditures are incurred by the City and then reimbursed by the grants or loans. K.S.A. 12-1664 allows the City to temporarily finance the federal grants and federal aid from current funds until the federal grants or aid is received.

- B. The City was not in compliance with K.S.A. 9-1402 which requires deposits with authorized financial institutions to be adequately secured. On December 31, 2012 the amount of deposits was \$271,624 at the Farmers National Bank which was secured by \$250,000 of FDIC coverage. This results in the deposits being under secured by \$21,624.

## 7. Defined Benefit Pension Plan

**Plan Description** - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**7. Defined Benefit Pension Plan (Cont.)**

**Funding Policy** - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

**8. Other Long-Term Obligations from Operations****Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Termination Benefits**

If a retiree retires within two years of obtaining 85 points under the Kansas Public Employees Retirement System the City pays 50% of a single premium for each retiree and each retiree is responsible for the balance. This benefit continues until the retiree is Medicare eligible or finds employment elsewhere offering a health benefit. During the year ended December 31, 2012, approximately 7 retirees participated in this plan and the City paid \$40,411 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in these financial statements.

**Other Employee Benefits****Vacation Leave**

The City's policy with regard to vacation leave which provides for all full-time permanent employees to accumulate vacation leave is as follows:

<u>Years of Continuous Employment</u>	<u>0-5</u>	<u>5-10</u>	<u>10-15</u>	<u>Over 15</u>
Maximum hours accumulation	120	140	160	200
Equivalent work days	15	17 ½	20	25

Upon termination, an employee shall be compensated for all earned but unused vacation at their final rate of pay, subject to the maximum hours of accumulation.

**Sick Leave**

Full-time employees earn sick leave at the rate of 8 hours per month and part-time employees working at least 20 hours receive 4 hours per month. No employee may accrue more than 960 hours of sick leave or 480 hours for part-time employees. After 10 years of service employees shall be paid 25% of accumulated sick leave upon termination or retirement.

**9. Capital Projects**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
	-----	-----
USDA Water Improvement Project	\$ 5,317,700	\$ 5,296,337
Sewer Lagoon Project	4,622,300	491,981

**10. Various Agreements**

The City has entered into various agreements as follows:

a. Water or Waste System Grant Agreement

On February 16, 2010 the City entered into an agreement with the United States Department of Agriculture to be used for a water distribution improvement project. The loan is in the amount of \$4,046,000 along with a grant in the amount of \$821,700 with the City providing a match of \$50,000. The City has received the loan amount of \$4,046,000 and \$800,337 of the grant as of December 31, 2012.

b. Home Rehabilitation Grant

On March 1, 2008 the City entered into a grant agreement with the Kansas Housing Resources Corporation to be used for housing rehabilitation. The grant is in the amount of \$105,000 with the City providing \$4,250 towards the project. The City has received \$105,000 of the grant as of December 31, 2012. The grant was finalized on February 24, 2012.

c. Energy Grant

On September 30, 2010 the City entered into a grant agreement with the Kansas Corporation Commission to be used to install energy efficiency improvements. The grant is in the amount of \$150,000. The City has received \$148,588 of the grant and closed out the grant on August 28, 2012.

d. Sewer Lagoon Project

On May 9, 2011 the City entered into a loan agreement with the Kansas Department of Health and Environment not to exceed \$4,622,300 with principle forgiveness not to exceed \$1,848,920. The loan is to be used for construction of a wastewater treatment lagoon. The City has received loan proceeds of \$491,716 as of December 31, 2012.

e. Safe Routes to Schools Grant

On November 21, 2012 the City entered into a grant agreement with the Kansas Department of Transportation to be used for improvements to the infrastructure surrounding schools for crossings, walkways, trails and bikeways. The grant is not to exceed \$15,000.

**11. Subsequent Events**

On March 13, 2013 the loan agreement mentioned in Note 10(d) was amended and increased by \$780,000 to \$5,402,300 with the principal forgiveness remaining at \$1,848,920.

Management has evaluated the effects of the financial statements of subsequent events occurring through October 15, 2013 which is the date of which the financial statements were available to be issued.

**12. Long-Term Debt**

Changes in long-term liabilities for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2010	4.00%	03/01/10	4,046,000	2050	\$ 4,003,000	\$ -	\$ 44,000	\$ 3,959,000	\$ 160,120
KDHE Loans:									
KS Dept. of Health & Environment	3.01%	05/09/11	4,622,300	2033	191,666	300,050	-	491,716	8,309
Capital Leases:									
Fire Truck	4.79%	11/14/03	137,016	2013	32,755	-	15,994	16,761	1,569
Sewer Pumps & Equipment	5.50%	10/15/06	45,000	2013	14,990	-	7,303	7,687	831
Power Plant Improvements	5.50%	10/31/06	212,000	2013	65,915	-	32,115	33,800	3,655
Loader & Grapple	4.85%	06/21/07	105,000	2012	22,395	-	22,395	-	1,098
2008 Sterling Trash Truck	4.85%	01/09/09	76,100	2013	39,745	-	19,498	20,247	1,949
2009 Ford Police Pickup	5.95%	04/20/09	16,000	2012	2,780	-	2,780	-	59
2010 Ford Police Pickup	5.75%	07/13/10	23,865	2013	11,542	-	7,595	3,947	1,026
Fire Gear	4.00%	12/21/10	26,329	2015	21,450	-	5,147	16,303	806
Motor Grader	4.50%	01/20/11	37,910	2014	37,910	-	11,992	25,918	1,888
Bucket Truck	4.00%	06/07/11	73,615	2016	73,615	-	13,744	59,871	2,783
Total Capital Leases					323,097	-	138,563	184,534	15,664
Total Contractual Indebtedness					\$ 4,517,763	\$ 300,050	\$ 182,563	\$ 4,635,250	\$ 184,093



**12. Long-Term Debt (Cont.)**

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032
PRINCIPAL:								
General Obligation Bonds	\$ 46,000	\$ 48,000	\$ 50,000	\$ 51,000	\$ 54,000	\$ 303,000	\$ 369,000	\$ 449,000
KDHE Loans	85,148	174,287	179,747	52,534	-	-	-	-
Capital Leases	114,498	33,494	20,774	15,768	-	-	-	-
Total Principal	245,646	255,781	250,521	119,302	54,000	303,000	369,000	449,000
INTEREST:								
General Obligation Bonds	158,360	156,520	154,600	152,600	150,560	718,760	653,120	573,080
KDHE Loans	7,642	11,294	5,834	817	-	-	-	-
Capital Leases	9,086	2,959	1,468	637	-	-	-	-
Total Interest	175,088	170,773	161,902	154,054	150,560	718,760	653,120	573,080
Total Principal & Interest	\$ 420,734	\$ 426,554	\$ 412,423	\$ 273,356	\$ 204,560	\$ 1,021,760	\$ 1,022,120	\$ 1,022,080
	2033-2037	2038-2042	2043-2047	2048-2050	Total			
PRINCIPAL:								
General Obligation Bonds	\$ 546,000	\$ 666,000	\$ 809,000	\$ 568,000	\$ 3,959,000			
KDHE Loans	-	-	-	-	491,716			
Capital Leases	-	-	-	-	184,534			
Total Principal	546,000	666,000	809,000	568,000	4,635,250			
INTEREST:								
General Obligation Bonds	475,800	357,400	213,280	46,040	3,810,120			
KDHE Loans	-	-	-	-	25,587			
Capital Leases	-	-	-	-	14,150			
Total Interest	475,800	357,400	213,280	46,040	3,849,857			
Total Principal & Interest	\$ 1,021,800	\$ 1,023,400	\$ 1,022,280	\$ 614,040	\$ 8,485,107			

**CITY OF STOCKTON**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Schedule 1**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 814,640	\$ -	\$ 814,640	\$ 743,528	\$ (71,112)
Special Purpose Funds:					
Special City Highway Fund	39,704	-	39,704	32,507	(7,197)
Industrial Fund	460	-	460	447	(13)
Library Fund	63,000	-	63,000	59,699	(3,301)
Employee Benefit Fund	566,500	-	566,500	507,515	(58,985)
Transient Guest Tax Fund	9,720	-	9,720	7,196	(2,524)
Bond and Interest Fund:					
Bond & Interest Fund	-	-	-	1,538	1,538
Business Funds:					
Electric Utility Fund	2,233,950	-	2,233,950	2,214,985	(18,965)
Water Utility Fund	551,360	-	551,360	521,187	(30,173)
Sewer Maintenance Utility Fund	175,500	-	175,500	168,039	(7,461)
Solomon Valley Manor Fund	1,903,200	-	1,903,200	1,699,658	(203,542)
Solid Waste Utility Fund	208,200	-	208,200	198,620	(9,580)
Stormwater Management Utility Fund	14,000	-	14,000	14,000	-
Utility Deposits Fund	7,000	-	7,000	6,850	(150)

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Schedule 2-1**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**GENERAL FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 283,556	\$ 308,878	\$ (25,322)
Delinquent Tax	8,532	1,057	7,475
Motor Vehicle Tax	47,801	46,888	913
Recreational Vehicle Tax	1,237	1,277	(40)
16/20M Vehicle Tax	1,651	1,980	(329)
Franchise Fees	28,010	25,000	3,010
Local Alcoholic Liquor	3,639	5,823	(2,184)
County Ambulance Subsidy	12,000	12,000	-
	<u>386,426</u>	<u>402,903</u>	<u>(16,477)</u>
 Total Taxes and Shared Revenue			
	<u>386,426</u>	<u>402,903</u>	<u>(16,477)</u>
 Licenses and Permits:			
Pet Licenses	806	500	306
Permits and Licenses	1,630	1,000	630
Oil License Renewal	4,000	5,000	(1,000)
Liquor Licenses	575	500	75
	<u>7,011</u>	<u>7,000</u>	<u>11</u>
 Total Licenses and Permits			
	<u>7,011</u>	<u>7,000</u>	<u>11</u>
 Charges for Services:			
Ambulance Service	79,017	53,000	26,017
Rural Fire Contracts	33,450	30,000	3,450
Swimming Pool	9,224	10,000	(776)
Accident Reports	55	100	(45)
Cemetery Services	3,400	6,000	(2,600)
Other	800	-	800
	<u>125,946</u>	<u>99,100</u>	<u>26,846</u>
 Total Charges for Services			
	<u>125,946</u>	<u>99,100</u>	<u>26,846</u>
 Fines, Forfeitures and Penalties			
Court Fines/Fees	21,654	20,000	1,654
	<u>21,654</u>	<u>20,000</u>	<u>1,654</u>
 Other:			
Interest in Idle Funds	3,340	2,000	1,340
Rent and Lease	4,612	3,000	1,612
Oil Royalties	7,381	8,000	(619)
Reimbursed Expense	1,837	-	1,837
Grants	3,660	-	3,660
Sale of Materials and Property	2,072	100	1,972
Miscellaneous	12,332	250	12,082
Donations	12,265	14,500	(2,235)
Insurance Dividend	5,945	-	5,945
	<u>53,444</u>	<u>27,850</u>	<u>25,594</u>
 Total Other			
	<u>53,444</u>	<u>27,850</u>	<u>25,594</u>

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Schedule 2-1**  
**Page 2 of 4**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**GENERAL FUND**

	Actual	Budget	Variance- Over (Under)
Operating Transfers:			
Electric Utility Fund	\$ 150,000	\$ 150,000	\$ -
Water Utility Fund	7,000	11,000	(4,000)
Sewer Maintenance Utility Fund	3,000	3,000	-
Solid Waste Utility Fund	9,000	9,000	-
Stormwater Management Utility Fund	14,000	14,000	-
Home Rehabilitation Grant Fund	2,288	-	2,288
Bond and Interest Fund	1,538	-	1,538
	<hr/>	<hr/>	<hr/>
Total Operating Transfers	186,826	187,000	(174)
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	781,307	\$ 743,853	\$ 37,454
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Administration:			
Personal Services	33,370	\$ 34,680	\$ (1,310)
Contractual Services	64,884	86,000	(21,116)
Commodities	8,232	11,000	(2,768)
Capital Outlay	-	2,000	(2,000)
	<hr/>	<hr/>	<hr/>
Total General Administration	106,486	133,680	(27,194)
	<hr/>	<hr/>	<hr/>
Police:			
Personal Services	162,040	161,200	840
Contractual Services	22,433	28,000	(5,567)
Commodities	27,061	28,000	(939)
Capital Outlay	11,461	17,000	(5,539)
	<hr/>	<hr/>	<hr/>
Total Police	222,995	234,200	(11,205)
	<hr/>	<hr/>	<hr/>
Streets:			
Personal Services	44,717	51,780	(7,063)
Contractual Services	15,983	16,500	(517)
Commodities	77,824	74,000	3,824
Capital Outlay	13,880	13,880	-
	<hr/>	<hr/>	<hr/>
Total Streets	152,404	156,160	(3,756)
	<hr/>	<hr/>	<hr/>
Cemetery:			
Personal Services	22,454	22,000	454
Contractual Services	1,535	2,500	(965)
Commodities	2,473	1,500	973
	<hr/>	<hr/>	<hr/>
Total Cemetery	26,462	26,000	462
	<hr/>	<hr/>	<hr/>

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Schedule 2-1**  
**Page 3 of 4**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**GENERAL FUND**

	Actual	Budget	Variance- Over (Under)
Airport:			
Contractual Services	\$ 2,879	\$ 3,800	\$ (921)
Fire Dpartment:			
Personal Services	20,258	23,000	(2,742)
Contractual Services	10,649	10,000	649
Commodities	13,629	17,000	(3,371)
Capital Outlay	23,516	27,000	(3,484)
Total Fire Department	68,052	77,000	(8,948)
Ambulance Service:			
Personal Services	61,455	60,000	1,455
Contractual Services	19,772	18,500	1,272
Commodities	22,559	21,000	1,559
Capital Outlay	-	10,000	(10,000)
Total Ambulance Service	103,786	109,500	(5,714)
Parks:			
Contractual Services	1,436	1,100	336
Commodities	3,012	3,200	(188)
Capital Outlay	-	3,000	(3,000)
Total Parks	4,448	7,300	(2,852)
Swimming Pool:			
Personal Services	21,949	27,000	(5,051)
Contractual Services	2,821	4,500	(1,679)
Commodities	10,437	11,000	(563)
Capital Outlay	-	200	(200)
Total Swimming Pool	35,207	42,700	(7,493)
Community Development:			
Contractual Services	7,563	9,000	(1,437)
Commodities	521	1,000	(479)
Total Community Development	8,084	10,000	(1,916)
Scout House:			
Contractual Services	152	-	152

**CITY OF STOCKTON**  
**Stockton, Kansas**

**Schedule 2-1**  
**Page 4 of 4**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**GENERAL FUND**

	Actual	Budget	Variance- Over (Under)
Global Information System:			
Personal Services	\$ 12,336	\$ 14,000	\$ (1,664)
Contractual Services	60	100	(40)
Commodities	177	200	(23)
Total Global Information System	12,573	14,300	(1,727)
Total Expenditures	743,528	<u>\$ 814,640</u>	<u>\$ (71,112)</u>
Cash Receipts Over (Under) Expenditures	37,779		
UNENCUMBERED CASH, BEGINNING	17,880		
UNENCUMBERED CASH, ENDING	<u>\$ 55,659</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-2**

**SPECIAL CITY HIGHWAY FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue:			
State Highway Aid	<u>\$ 34,456</u>	<u>\$ 38,140</u>	<u>\$ (3,684)</u>
EXPENDITURES			
Commodities	9,013	\$ 16,000	\$ (6,987)
Capital Outlay	<u>23,494</u>	<u>23,704</u>	<u>(210)</u>
Total Expenditures	<u>32,507</u>	<u>\$ 39,704</u>	<u>\$ (7,197)</u>
Cash Receipts Over (Under) Expenditures	1,949		
UNENCUMBERED CASH, BEGINNING	<u>13,324</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 15,273</u></u>		



**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-3**

**INDUSTRIAL FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Rent Receipts	\$ 1,705	\$ 1,200	\$ 505
EXPENDITURES			
Special Projects and Production:			
Property Taxes	447	<u>\$ 460</u>	<u>\$ (13)</u>
Cash Receipts Over (Under) Expenditures	1,258		
UNENCUMBERED CASH, BEGINNING	<u>5,788</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,046</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-4**

**LIBRARY FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 49,534	\$ 53,943	\$ (4,409)
Delinquent Tax	1,441	-	1,441
Motor Vehicle Tax	8,222	8,467	(245)
Recreational Vehicle Tax	213	231	(18)
16/20M Vehicle Tax	289	358	(69)
	<u>59,699</u>	<u>\$ 62,999</u>	<u>\$ (3,300)</u>
<b>EXPENDITURES</b>			
Appropriation	59,699	\$ 63,000	\$ (3,301)
	<u>59,699</u>	<u>\$ 63,000</u>	<u>\$ (3,301)</u>
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>701</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 701</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-5**

**EMPLOYEE BENEFIT FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 34,794	\$ 38,015	\$ (3,221)
Delinquent Tax	1,261	-	1,261
Motor Vehicle Tax	7,412	7,579	(167)
Recreational Vehicle Tax	192	206	(14)
16/20M Vehicle Tax	267	321	(54)
Employee Contributions	155,210	150,000	5,210
Health Insurance Contributions	22,335	28,000	(5,665)
Operating Transfers:			
Electric Utility Fund	230,000	280,000	(50,000)
Water Utility Fund	4,000	4,000	-
Sewer Utility Fund	12,000	12,000	-
Solid Waste Utility Fund	29,000	29,000	-
	<u>496,471</u>	<u>\$ 549,121</u>	<u>\$ (52,650)</u>
<b>EXPENDITURES</b>			
Social Security/Medicare	97,830	\$ 120,000	\$ (22,170)
KPERS	85,796	80,000	5,796
Other Expenditures	1,750	2,000	(250)
Unemployment Insurance	700	4,000	(3,300)
Health Insurance Benefit	300,690	290,000	10,690
Other Insurance Benefits	690	55,000	(54,310)
Cafeteria Plan Disbursements	20,059	15,500	4,559
	<u>507,515</u>	<u>\$ 566,500</u>	<u>\$ (58,985)</u>
Cash Receipts Over (Under) Expenditures	(11,044)		
UNENCUMBERED CASH, BEGINNING	<u>20,527</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 9,483</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-6**

**TRANSIENT GUEST TAX FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Transient Guest Tax	\$ 8,943	\$ 7,500	\$ 1,443
EXPENDITURES	<u>7,196</u>	<u>\$ 9,720</u>	<u>\$ (2,524)</u>
Cash Receipts Over (Under) Expenditures	1,747		
UNENCUMBERED CASH, BEGINNING	<u>12,694</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 14,441</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-7**

**EQUIPMENT RESERVE FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Miscellaneous	<u>\$          50</u>	N/A K.S.A. 12-1, 117	
EXPENDITURES			
Vehicle Repair	2,865		
Fixtures	340		
Equipment	<u>4,539</u>		
Total Expenditures	<u>7,744</u>		
Cash Receipts Over (Under) Expenditures	(7,694)		
UNENCUMBERED CASH, BEGINNING	<u>39,179</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$         31,485</u></u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-8**

**SEWER UTILITY DEPRECIATION FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Transfer-Sewer Maintenance Utility Fund	<u>\$          40,000</u>	N/A K.S.A. 12-825d	
EXPENDITURES	<u>-</u>		
Cash Receipts Over (Under) Expenditures	40,000		
UNENCUMBERED CASH, BEGINNING	<u>30,000</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$          70,000</u></u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-9**

**ELECTRIC UTILITY DEPRECIATION FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Transfer-Electric Utility Fund	<u>\$ 250,000</u>	N/A K.S.A. 12-825d	
EXPENDITURES			
Capital Outlay	<u>213,820</u>		
Cash Receipts Over (Under) Expenditures	36,180		
UNENCUMBERED CASH, BEGINNING	<u>431,115</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 467,295</u></u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-10**

**SPECIAL HIGHWAY IMPROVEMENT FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS	<u>\$ -</u>	N/A K.S.A. 68-590	
EXPENDITURES	<u>-</u>		
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>14,571</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 14,571</u></u>		



**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-11**

**OIL REVENUE TRUST FUND**

	<u>Actual</u>
CASH RECEIPTS	
Interest on Idle Funds	\$ 251
Oil Royalties	<u>42,363</u>
Total Cash Receipts	<u>42,614</u>
EXPENDITURES	
Commodities	<u>29,523</u>
Cash Receipts Over (Under) Expenditures	13,091
UNENCUMBERED CASH, BEGINNING	<u>102,178</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 115,269</u></u>

**SPECIAL LAW ENFORCEMENT TRUST FUND**

CASH RECEIPTS	
Interest Income	\$ 9
Donations	<u>993</u>
Total Cash Receipts	<u>1,002</u>
EXPENDITURES	
Equipment	<u>440</u>
Cash Receipts Over (Under) Expenditures	562
UNENCUMBERED CASH, BEGINNING	<u>2,723</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 3,285</u></u>

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-12**

**SENIOR CITIZEN CENTER FUND**

	<u>Actual</u>
CASH RECEIPTS	
Interest on Idle Funds	<u>\$          193</u>
EXPENDITURES	
Facility	<u>          2,545</u>
Cash Receipts Over (Under) Expenditures	(2,352)
UNENCUMBERED CASH, BEGINNING	<u>         88,521</u>
UNENCUMBERED CASH, ENDING	<u><u>         \$     86,169</u></u>

**STREET TREE FUND**

CASH RECEIPTS	
Donations	<u>\$          1,200</u>
EXPENDITURES	
Commodities	<u>              907</u>
Cash Receipts Over (Under) Expenditures	293
UNENCUMBERED CASH, BEGINNING	<u>          1,725</u>
UNENCUMBERED CASH, ENDING	<u><u>         \$     2,018</u></u>

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-13**

**SCHAFFER ESTATE TRUST FUND**

	<u>Actual</u>
CASH RECEIPTS	
Interest on Idle Funds	\$ 304
Other	<u>10,845</u>
Total Cash Receipts	<u>11,149</u>
EXPENDITURES	
Commodities	1,487
Equipment	<u>108,034</u>
Total Expenditures	<u>109,521</u>
Cash Receipts Over (Under) Expenditures	(98,372)
UNENCUMBERED CASH, BEGINNING	<u>134,475</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 36,103</u></u>

**PET CEMETERY UPKEEP FUND**

CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>100</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 100</u></u>

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

Schedule 2-14

**PEARL MCMILLEN TRUST FUND**

	<u>Actual</u>
CASH RECEIPTS	
Interest on Idle Funds	\$ 51
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	51
UNENCUMBERED CASH, BEGINNING	<u>23,172</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 23,223</u></u>

**ENERGY GRANT FUND**

CASH RECEIPTS	
Public Projects Grant	\$ 95,128
Reimbursed Expense	<u>5,500</u>
Total Cash Receipts	<u>100,628</u>
EXPENDITURES	
Energy Efficient Improvements	<u>31,571</u>
Cash Receipts Over (Under) Expenditures	69,057
UNENCUMBERED CASH, BEGINNING	<u>(69,057) *</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>

\* See Note 6, (Cash Basis Exceptions)

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-15**

**HOME REHABILITATION GRANT FUND**

CASH RECEIPTS	
State of Kansas Grant Proceeds	\$ 26,728
	<hr/>
EXPENDITURES	
Transfer-General Fund	2,288
	<hr/>
Cash Receipts Over (Under) Expenditures	24,440
UNENCUMBERED CASH, BEGINNING	<hr/> (24,440) *
UNENCUMBERED CASH, ENDING	<hr/> \$ -

**HANSEN TRUST FUND**

CASH RECEIPTS	
Grant Proceeds	\$ 105,833
	<hr/>
EXPENDITURES	<hr/> -
Cash Receipts Over (Under) Expenditures	105,833
UNENCUMBERED CASH, BEGINNING	<hr/> -
UNENCUMBERED CASH, ENDING	<hr/> \$ 105,833

\* See Note 6, (Cash Basis Exceptions)

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-16**

**BOND AND INTEREST FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
Transfer-General Fund	<u>1,538</u>	<u>\$ -</u>	<u>\$ 1,538</u>
Cash Receipts Over (Under) Expenditures	(1,538)		
UNENCUMBERED CASH, BEGINNING	<u>1,538</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**CAPITAL PROJECT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-17**

**USDA WATER IMPROVEMENT FUND**

	<u>Actual</u>
CASH RECEIPTS	
Grant	\$ 451,927
Interest on Idle Funds	159
Operating Transfers:	
Water Utility Fund	<u>50,000</u>
Total Cash Receipts	<u>502,086</u>
EXPENDITURES	
Engineering Fees	<u>27,066</u>
Cash Receipts Over (Under) Expenditures	475,020
UNENCUMBERED CASH, BEGINNING	(447,905) *
Prior Year Cancelled Encumbrances	<u>904</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 28,019</u></u>

**SEWER LAGOON PROJECT FUND**

	<u>Actual</u>
CASH RECEIPTS	
KDHE Loan Proceeds	<u>\$ 300,050</u>
EXPENDITURES	
Legal Fees	265
Engineering Fees	<u>43,990</u>
Total Expenditures	<u>44,255</u>
Cash Receipts Over (Under) Expenditures	255,795
UNENCUMBERED CASH, BEGINNING	<u>(558,084)</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ (302,289) *</u></u>

\* See Note 6, (Cash Basis Exceptions)

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**

**Schedule 2-18**  
**Page 1 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**ELECTRIC UTILITY FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 1,995,106	\$ 1,900,000	\$ 95,106
Sales Tax Collected	63,662	55,000	8,662
Interest on Idle Funds	950	25	925
Sale of Surplus Property	1,027	-	1,027
Reimbursed Expenses	-	100	(100)
Miscellaneous	2,898	2,000	898
	<u>2,063,643</u>	<u>\$ 1,957,125</u>	<u>\$ 106,518</u>
<b>EXPENDITURES</b>			
General Administration:			
Personal Services	119,420	\$ 122,400	\$ (2,980)
Contractual Services	7,591	6,000	1,591
Commodities	3,246	1,500	1,746
Capital Outlay	-	500	(500)
	<u>130,257</u>	<u>130,400</u>	<u>(143)</u>
Total Administration			
Acquisition:			
Contractual Services	1,029,001	1,015,000	14,001
	<u>1,029,001</u>	<u>1,015,000</u>	<u>14,001</u>
Production:			
Personal Services	102,711	107,100	(4,389)
Contractual Services	33,365	30,000	3,365
Commodities	37,836	25,000	12,836
Capital Outlay	52,006	46,000	6,006
	<u>225,918</u>	<u>208,100</u>	<u>17,818</u>
Total Production			
Distribution:			
Personal Services	67,264	71,400	(4,136)
Contractual Services	26,077	16,000	10,077
Commodities	17,108	25,000	(7,892)
Capital Outlay	45,423	33,000	12,423
	<u>155,872</u>	<u>145,400</u>	<u>10,472</u>
Total Distribution			
Other:			
Sales Tax	62,703	55,000	7,703
Utility Deposit Interest	76	50	26
	<u>62,779</u>	<u>55,050</u>	<u>7,729</u>
Total Other			



**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**

**Schedule 2-18**  
**Page 2 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**ELECTRIC UTILITY FUND**

	Actual	Budget	Variance- Over (Under)
EXPENDITURES			
Operating Transfers:			
General Fund	150,000	150,000	-
Employee Benefit Fund	230,000	280,000	(50,000)
Electric Utility Depreciation Fund	250,000	250,000	-
	<u>630,000</u>	<u>680,000</u>	<u>(50,000)</u>
Total Operating Transfers			
	<u>630,000</u>	<u>680,000</u>	<u>(50,000)</u>
Total Expenditures	<u>2,214,985</u>	<u>\$ 2,233,950</u>	<u>\$ (18,965)</u>
Cash Receipts Over (Under) Expenditures	(151,342)		
UNENCUMBERED CASH, BEGINNING	<u>517,790</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 366,448</u>		

## CITY OF STOCKTON

Stockton, Kansas

## BUSINESS FUND

Schedule 2-19

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## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2012

## WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 358,405	\$ 300,000	\$ 58,405
Water Usage Tax	1,599	1,300	299
Special Assessment	80	80	-
Interest on Idle Funds	1,807	800	1,007
Miscellaneous	166	-	166
Sales Tax Receipts	170,939	154,000	16,939
Sale of Surplus Property	472	25	447
Rent Income	6,210	3,500	2,710
Total Cash Receipts	539,678	\$ 459,705	\$ 79,973
<b>EXPENDITURES</b>			
Administration:			
Personal Services	\$ 5,449	\$ 6,100	\$ (651)
Contractual Services	2,019	2,500	(481)
Commodities	90	450	(360)
Capital Outlay	-	500	(500)
Total Administration	7,558	9,550	(1,992)
Production:			
Personal Services	36,268	35,000	1,268
Contractual Services	22,148	33,000	(10,852)
Commodities	-	5,000	(5,000)
Capital Outlay	-	200	(200)
Total Production	58,416	73,200	(14,784)
Distribution:			
Personal Services	25,456	27,670	(2,214)
Contractual Services	12,128	17,000	(4,872)
Commodities	15,270	25,000	(9,730)
Capital Outlay	-	500	(500)
Total Distribution	52,854	70,170	(17,316)
Treatment:			
Contractual Services	15,834	16,000	(166)
Commodities	103,202	97,000	6,202
Capital Outlay	-	500	(500)
Total Treatment	119,036	113,500	5,536

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**

**Schedule 2-19**  
**Page 2 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**WATER UTILITY FUND**

	Actual	Budget	Variance- Over (Under)
EXPENDITURES			
Other:			
Special Projects-Contractual Services	\$ -	\$ 15,000	\$ (15,000)
Special Projects-Capital Outlay	18,152	-	18,152
Utility Deposit Interest	51	100	(49)
General Obligation Bond Interest	160,120	160,840	(720)
General Obligation Bond Pncipal	44,000	44,000	-
	<u>222,323</u>	<u>219,940</u>	<u>2,383</u>
Total Other			
Operating Transfers:			
General Fund	7,000	11,000	(4,000)
USDA Water Improvement Fund	50,000	50,000	-
Employee Benefit Fund	4,000	4,000	-
	<u>61,000</u>	<u>65,000</u>	<u>(4,000)</u>
Total Operating Transfers			
Total Expenditures	<u>521,187</u>	<u>\$ 551,360</u>	<u>\$ (30,173)</u>
Cash Receipts Over (Under) Expenditures	18,491		
UNENCUMBERED CASH, BEGINNING	<u>626,486</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 644,977</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-20**

**SEWER MAINTENANCE UTILITY FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 255,212	\$ 190,000	\$ 65,212
Special Assessments	400	300	100
Sale of Surplus Property	1,710	-	1,710
Miscellaneous	370	100	270
	<u>257,692</u>	<u>\$ 190,400</u>	<u>\$ 67,292</u>
<b>EXPENDITURES</b>			
Administration:			
Personal Services	1,099	\$ 1,000	\$ 99
Contractual Services	1,370	1,000	370
Commodities	90	500	(410)
Capital Outlay	-	1,000	(1,000)
	<u>2,559</u>	<u>3,500</u>	<u>(941)</u>
Total Administration			
	<u>2,559</u>	<u>3,500</u>	<u>(941)</u>
Distribution and Treatment:			
Personal Services	26,544	26,000	544
Contractual Services	37,224	34,000	3,224
Commodities	19,425	29,000	(9,575)
Capital Outlay	27,287	28,000	(713)
	<u>110,480</u>	<u>117,000</u>	<u>(6,520)</u>
Total Distribution and Treatment			
	<u>110,480</u>	<u>117,000</u>	<u>(6,520)</u>
Operating Transfers:			
General Fund	3,000	3,000	-
Sewer Utility Depreciation Fund	40,000	40,000	-
Employee Benefit Fund	12,000	12,000	-
	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Total Operating Transfers			
	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Total Expenditures	<u>168,039</u>	<u>\$ 175,500</u>	<u>\$ (7,461)</u>
Cash Receipts Over (Under) Expenditures	89,653		
UNENCUMBERED CASH, BEGINNING	<u>140,215</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 229,868</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-21**

**SOLOMON VALLEY MANOR FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 1,799,292	\$ 1,710,000	\$ 89,292
Donations	1,875	500	1,375
Reimbursed Expense	500	500	-
Interest on Idle Funds	962	2,000	(1,038)
Public Projects Grant	73,200	-	73,200
Miscellaneous Income	17,137	1,000	16,137
Sales Tax Receipt	85,464	72,000	13,464
	<u>1,978,430</u>	<u>\$ 1,786,000</u>	<u>\$ 192,430</u>
<b>EXPENDITURES</b>			
Personal Services	1,035,707	\$ 960,000	\$ 75,707
Contractual Services	163,208	313,000	(149,792)
Commodities	189,107	157,000	32,107
Capital Outlay	73,711	50,000	23,711
Employee Benefits	237,925	381,000	(143,075)
Miscellaneous	-	500	(500)
Certificates of Participation	-	41,700	(41,700)
	<u>1,699,658</u>	<u>\$ 1,903,200</u>	<u>\$ (203,542)</u>
Cash Receipts Over (Under) Expenditures	278,772		
UNENCUMBERED CASH, BEGINNING	<u>347,897</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 626,669</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-22**

**SOLID WASTE UTILITY FUND**

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 219,340	\$ 200,000	\$ 19,340
Miscellaneous	753	500	253
Total Cash Receipts	<u>220,093</u>	<u>\$ 200,500</u>	<u>\$ 19,593</u>
<b>EXPENDITURES</b>			
Personal Services	48,891	\$ 56,100	\$ (7,209)
Contractual Services	48,557	55,100	(6,543)
Commodities	41,725	31,000	10,725
Capital Outlay	21,447	28,000	(6,553)
Operating Transfer:			
General Fund	9,000	9,000	-
Employee Benefit Fund	29,000	29,000	-
Total Expenditures	<u>198,620</u>	<u>\$ 208,200</u>	<u>\$ (9,580)</u>
Cash Receipts Over (Under) Expenditures	21,473		
UNENCUMBERED CASH, BEGINNING	<u>124,038</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 145,511</u>		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-23**

**STORMWATER MANAGEMENT UTILITY FUND**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Charges for Services	\$ 14,094	\$ 14,000	\$ 94
EXPENDITURES			
Operating Transfer:			
General Fund	14,000	\$ 14,000	\$ -
Cash Receipts Over (Under) Expenditures	94		
UNENCUMBERED CASH, BEGINNING	17,689		
UNENCUMBERED CASH, ENDING	\$ 17,783		

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**BUSINESS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-24**

**UTILITY DEPOSITS FUND**

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Electric Deposits	\$ 4,500	\$ 4,650	\$ (150)
Water Deposits	<u>2,200</u>	<u>2,350</u>	<u>(150)</u>
Total Cash Receipts	<u>6,700</u>	<u>\$ 7,000</u>	<u>\$ (300)</u>
EXPENDITURES			
Refunds	<u>6,850</u>	<u>\$ 7,000</u>	<u>\$ (150)</u>
Cash Receipts Over (Under) Expenditures	(150)		
UNENCUMBERED CASH, BEGINNING	<u>150</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		



**CITY OF STOCKTON**  
**Stockton, Kansas**  
**TRUST FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-25**

**KELLER ESTATE MEMORIAL FUND**

CASH RECEIPTS	\$ <u>-</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>5,000</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 5,000</u></u>

**CARL BROWN FUND**

CASH RECEIPTS	\$ <u>-</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>2,000</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 2,000</u></u>

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**TRUST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 2-26**

**D.A. HINDMAN TRUST FUND**

CASH RECEIPTS	\$ -
EXPENDITURES	-
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	1,000
UNENCUMBERED CASH, ENDING	\$ 1,000

**CITY OF STOCKTON**  
**Stockton, Kansas**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
**For The Year Ended December 31, 2012**

**Schedule 3**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Stockton 125 Cafeteria ACH Fund	\$ 9,569	\$ 19,910	\$ 20,511	\$ 8,968
Federal Income Tax Withholding Fund	3,530	49,318	49,034	3,814
State Income Tax Withholding Fund	1,747	23,928	23,809	1,866
Payroll Clearing Fund	31,112	784,170	813,630	1,652
Municipal Court Bonds	600	2,200	2,800	0
Judicial Branch Education Fund	<u>5</u>	<u>42</u>	<u>40</u>	<u>7</u>
Total Agency Funds	<u>\$ 46,563</u>	<u>\$ 879,568</u>	<u>\$ 909,824</u>	<u>\$ 16,307</u>